IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928

WP(C).No. 7007 of 2007(H)

PETITIONER:

K.T.SUBAIR, PROPRIETOR,
K.T.PRINTERS, ORPHANAGE ROAD,
MUKKAM, CALICUT-673 602.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:
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1. SRI.RAVEENDRAN, COMMERCIAL TAX OFFICER,
4TH CIRCLE, COMMERCIAL TAX, COMPLEX,
KOZHIKODE.

2. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX DEPARTMENT, COMMERCIAL TAX
COMPLEX, KOZHIKODE.

3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAX DEPARTMENT, COMMERCIAL TAX
COMPLEX, KOZHIKODE.

4. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR.

5. STATE OF KERALA, REPRESENTED BY
THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

BY GOVT. PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 02/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 7007 OF 2007-H

JUDGMENT

The petitioner is running a printing press at Calicut. He has purchased a printing machine from Pondicherry. As evident from Ext.P5 bill, the said machine has been handed over to him. Now, the petitioner has taken steps to transport it to Kozhikode and it is submitted that the consignment has arrived at the Walayar check-post. So, without a Form 16 declaration duly authenticated by the competent officer of the Commercial Taxes Department, it will not be released, as the petitioner is not a registered dealer. Therefore, praying to attest Form 16 declaration , the petitioner has preferred Ext.P8 representation. Thereafter, this Writ Petition is filed, seeking appropriate reliefs.

2. The Commercial Tax Officer, 4th Circle, Kozhikode is directed to attest Form 16 declaration, if it is presented along with a copy of this judgment, after verifying the genuineness of the claim of the petitioner. If the claim of the petitioner is found to be genuine, the consignment shall be

released forthwith.

The Writ Petition is disposed of as above.

2nd March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/